

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Addison Park District**

Unit Code: **022/010/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$11,331,329**

Equalized Assessed Valuation:

**\$1,186,157,068**

Population:

**35,914**

Employees:

Full Time:

**27**

Part Time:

**225**

Salaries Paid:

**\$2,108,890**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>-\$1,173,251</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>-\$33</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$5,140,112</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$4,775,273</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$143</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$133</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$364,839</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-17.56%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$838,412</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>-\$23</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$5,839,607</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$15,688,803</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$437</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.06%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12

County: EDWARDS

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$115,000

Equalized Assessed Valuation:

\$17,765,283

Population:

1,933

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$17,329

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$87,253	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$45	\$52	\$18
Revenue Collected During FY 06:	\$85,872	\$208,320	\$122,676
Expenditures During FY 06:	\$108,010	\$210,288	\$127,465
Per Capita Revenue:	\$44	\$72	\$37
Per Capita Expenditures:	\$56	\$68	\$36
Revenues over (under) Expenditures:	-\$22,138	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	60.29%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$65,115	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$34	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12**

County: **MERCER**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$229,565**

Equalized Assessed Valuation:

**\$28,681,641**

Population:

**3,400**

Employees:

Full Time:

Part Time:

**23**

Salaries Paid:

**\$27,370**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$30,245</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$153,638</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$168,854</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$50</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$15,216</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>8.90%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$15,029</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$15,029</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 County: MCLEAN

Fiscal Year End: 12/31/2006

Accounting Method: Cash

Appropriation or Budget: \$75,750

Equalized Assessed Valuation: \$15,766,141

Population: 1,047

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$14,922

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$29,715	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$28	\$52	\$18
Revenue Collected During FY 06:	\$48,337	\$208,320	\$122,676
Expenditures During FY 06:	\$57,902	\$210,288	\$127,465
Per Capita Revenue:	\$46	\$72	\$37
Per Capita Expenditures:	\$55	\$68	\$36
Revenues over (under) Expenditures:	-\$9,565	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	34.80%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,150	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,950</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12**

County: **COOK**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$4,217,342**

Equalized Assessed Valuation:

**\$698,185,584**

Population:

**19,000**

Employees:

Full Time:

**19**

Part Time:

**220**

Salaries Paid:

**\$1,236,267**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$528,315</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$2,201,619</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$2,256,010</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$116</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>-\$54,391</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>22.02%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$496,722</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$3,532,693</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,485,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$183</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.50%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$3,359,779</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$177</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$924,961</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$897,618</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$27,343</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>174.19%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$1,563,521</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$82</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,861,874**

Equalized Assessed Valuation: **\$2,437,564,371**

Population: **76,943**

Employees:

Full Time: **96**

Part Time: **1,302**

Salaries Paid: **\$9,376,546**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$8,362,868</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$109</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$15,986,630</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$14,760,299</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$192</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$1,226,331</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>64.97%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$9,589,199</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$125</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$2,046,703</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$18,221,433</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$32,092,444</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$417</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.22%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$6,606,004</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$86</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$2,191,736</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$2,219,473</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$27,737</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>292.26%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$6,486,624</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$84</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,650**

Equalized Assessed Valuation: **\$13,565,804**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$5,704</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$36,620</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$34,447</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$2,173</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>22.87%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$7,877</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$7,876</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12**

County: **DOUGLAS**

Fiscal Year End:

**6/30/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$200,344**

Equalized Assessed Valuation:

**\$28,955,294**

Population:

**2,200**

Employees:

Full Time:

Part Time:

**23**

Salaries Paid:

**\$42,115**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$32,007</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$167,275</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$151,314</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$76</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$15,961</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>31.70%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$47,968</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$22</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$47,968</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12

County: Fulton

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$8,250

Equalized Assessed Valuation:

\$6,000,000

Population:

1,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,233	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$7	\$52	\$18
Revenue Collected During FY 06:	\$25,159	\$208,320	\$122,676
Expenditures During FY 06:	\$24,196	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$20	\$68	\$36
Revenues over (under) Expenditures:	\$963	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	38.01%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,196	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 County: LOGAN

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$59,500

Equalized Assessed Valuation: \$32,010,532

Population: 2,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$11,565

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$34,303	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$17	\$52	\$18
Revenue Collected During FY 06:	\$47,688	\$208,320	\$122,676
Expenditures During FY 06:	\$58,342	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$29	\$68	\$36
Revenues over (under) Expenditures:	-\$10,654	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	40.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,649	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$23,649	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12

County: ADAMS

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$14,500

Equalized Assessed Valuation:

\$8,818,247

Population:

1,244

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,878	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$15,662	\$208,320	\$122,676
Expenditures During FY 06:	\$11,373	\$210,288	\$127,465
Per Capita Revenue:	\$13	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$4,289	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	133.36%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,167	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12**

County: **LAKE**

Fiscal Year End:

**12/31/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$6,694,497**

Equalized Assessed Valuation:

**\$610,138,557**

Population:

**10,270**

Employees:

Full Time:

**15**

Part Time:

**280**

Salaries Paid:

**\$1,709,421**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$1,780,577</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$173</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$4,085,266</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$3,723,186</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$398</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$363</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$362,080</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>46.81%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$1,742,657</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$170</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$2,683,656</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$18,180,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$1,770</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>2.22%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Barrington-Countryside Park District**

Unit Code: **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$326,625**

Equalized Assessed Valuation: **\$410,553,414**

Population: **4,258**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$46,703**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$221,646</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$52</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$171,142</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$194,547</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$23,405</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>101.90%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$198,241</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$198,241</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12**

County: **COOK**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$9,719,809**

Equalized Assessed Valuation:

**\$1,031,259,465**

Population:

**39,377**

Employees:

Full Time:

**39**

Part Time:

**204**

Salaries Paid:

**\$2,862,491**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$3,456,357</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$88</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$7,105,924</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$5,789,310</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$147</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$1,316,614</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>70.25%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$4,067,105</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$103</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,088,335</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$3,056,361</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$21,651,702</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$550</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.71%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$705,988</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$18</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$264,298</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$263,358</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$940</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>268.43%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$706,928</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$18</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12**

County: **KANE**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$7,027,478**

Equalized Assessed Valuation:

**\$915,641,784**

Population:

**25,281**

Employees:

Full Time:

**27**

Part Time:

**300**

Salaries Paid:

**\$2,027,843**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$831,462</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$5,282,890</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$5,008,021</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$209</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$198</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$274,869</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>19.60%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$981,331</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$7,437,789</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$9,963,525</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$394</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.09%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12**

County: **CASS**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$518,600**

Equalized Assessed Valuation:

**\$49,195,160**

Population:

**8,400**

Employees:

Full Time:

**3**

Part Time:

**20**

Salaries Paid:

**\$168,963**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$99,765</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$335,937</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$414,688</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$78,751</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>26.96%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$111,802</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$111,802</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$249,800</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$30</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Bedford Park District

**Unit Code:** 016/040/12

**County:** COOK

**Fiscal Year End:**

12/31/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$4,290,367

**Equalized Assessed Valuation:**

\$499,984,148

**Population:**

1,400

**Employees:**

**Full Time:**

9

**Part Time:**

35

**Salaries Paid:**

\$575,400

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$716,799	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$512	\$66	\$35
Revenue Collected During FY 06:	\$1,372,718	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,740,895	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$981	\$178	\$140
Per Capita Expenditures:	\$1,243	\$169	\$133
Revenues over (under) Expenditures:	-\$368,177	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	20.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$360,188	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$257	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$328,287	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$166,575	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,288,539</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$2,349</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.45%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12**

County: **BOONE**

Fiscal Year End:

**12/31/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$5,976,584**

Equalized Assessed Valuation:

**\$664,747,331**

Population:

**6,000**

Employees:

Full Time:

**13**

Part Time:

**32,000**

Salaries Paid:

**\$1,281,000**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$1,206,117</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$201</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$2,445,093</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$2,598,060</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$408</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$433</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>-\$152,967</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>40.54%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$1,053,150</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$176</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$1,452,085</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$1,035,633</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$5,455,689</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$909</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$11,593,696**

Equalized Assessed Valuation:

**\$871,819,630**

Population:

**26,000**

Employees:

Full Time:

**41**

Part Time:

**279**

Salaries Paid:

**\$2,716,144**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$413,311</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$2,958,428</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$2,719,589</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$105</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$238,839</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>22.42%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$609,813</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$4,116,690</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$9,291,526</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$357</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.17%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$2,488,283</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$96</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$4,114,967</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$4,035,881</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$158</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$155</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$79,086</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>63.61%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$2,567,376</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$99</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Berwyn Park District

**Unit Code:** 016/060/12

**County:** COOK

**Fiscal Year End:**

12/31/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$2,917,036

**Equalized Assessed Valuation:**

\$503,738,744

**Population:**

37,000

**Employees:**

**Full Time:**

6

**Part Time:**

93

**Salaries Paid:**

\$616,848

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$241,721	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$7	\$66	\$35
Revenue Collected During FY 06:	\$1,466,281	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,390,995	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$40	\$178	\$140
Per Capita Expenditures:	\$38	\$169	\$133
Revenues over (under) Expenditures:	\$75,286	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	22.79%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$317,007	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$9	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$485,478	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$122,330	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,610,213</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$44</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12**

County: **KANE**

Fiscal Year End:

**5/30/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$100,047**

Equalized Assessed Valuation:

**\$512,270**

Population:

**2,000**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$60,328</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$67,593</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$126,981</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$63</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$59,388</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>0.74%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$940</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12**

County: **JO DAVIESS**

Fiscal Year End:

**5/31/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$107,550**

Equalized Assessed Valuation:

**\$21,058,811**

Population:

**1,975**

Employees:

Full Time:

Part Time:

**24**

Salaries Paid:

**\$32,102**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$39,402</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$82,171</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$76,919</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$5,252</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>58.05%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$44,654</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,805,176**

Equalized Assessed Valuation: **\$1,000,736,428**

Population: **24,000**

Employees:

Full Time: **21**

Part Time: **69**

Salaries Paid: **\$1,573,987**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$1,914,404</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$80</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$3,700,603</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$3,210,861</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$134</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$489,742</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>68.10%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$2,186,646</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$91</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$343,858</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$3,087,616</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$8,123,845</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$338</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.81%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Blue Island Park District

**Unit Code:** 016/070/12

**County:** COOK

**Fiscal Year End:**

4/30/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$2,796,000

**Equalized Assessed Valuation:**

\$202,655,133

**Population:**

22,788

**Employees:**

**Full Time:**

6

**Part Time:**

130

**Salaries Paid:**

\$349,330

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$593,867	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 06:	\$1,391,190	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$806,112	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$61	\$178	\$140
Per Capita Expenditures:	\$35	\$169	\$133
Revenues over (under) Expenditures:	\$585,078	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	146.25%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,178,945	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$52	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,753,413	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$55,510</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$2</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.03%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$48</b>	<b>\$</b>



## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: **Bolingbrook Park District**Unit Code: **099/010/12** County: **WILL**Fiscal Year End: **12/31/2006**Accounting Method: **Modified Accrual**Appropriation or Budget: **\$18,686,828**Equalized Assessed Valuation: **\$2,042,070,177**Population: **70,512**

Employees:

Full Time: **56**Part Time: **630**Salaries Paid: **\$4,631,004**

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$2,472,440</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$10,865,896</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$9,888,349</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$140</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$977,547</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>35.10%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$3,470,745</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$67</b>	<b>\$44</b>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,142,502</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$3,042,015</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$39,960,002</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$567</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$375,651</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$5</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,000,513</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,054,591</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$54,078</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>59.38%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$626,246</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$9</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Bourbonnais Park District

**Unit Code:** 046/005/12

**County:** KANKAKEE

**Fiscal Year End:**

4/30/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$3,057,210

**Equalized Assessed Valuation:**

\$567,364,999

**Population:**

32,100

**Employees:**

**Full Time:**

20

**Part Time:**

119

**Salaries Paid:**

\$806,722

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,553,664	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$48	\$66	\$35
Revenue Collected During FY 06:	\$2,522,957	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,566,467	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$79	\$178	\$140
Per Capita Expenditures:	\$80	\$169	\$133
Revenues over (under) Expenditures:	-\$43,510	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	58.84%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,510,154	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$47	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$351,072	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$925,393	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,004,930</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$31</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.13%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12**

County: **Stark**

Fiscal Year End:

**12/31/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$10,000**

Equalized Assessed Valuation:

**\$4,677,484**

Population:

**700**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$20,616</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$14,254</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$9,637</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$4,617</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>261.83%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$25,233</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12**

County: **COOK**

Fiscal Year End:

**12/31/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,942,384**

Equalized Assessed Valuation:

**\$369,949,024**

Population:

**14,000**

Employees:

Full Time:

**12**

Part Time:

**20**

Salaries Paid:

**\$310,853**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$229,795</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$694,293</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$815,162</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$58</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$120,869</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>13.36%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$108,926</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,587,074</b>	<b>\$140,001</b>	<b>\$</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$5,075,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$363</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.37%</b>	<b>0.15%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$1,030,041</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$74</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$92,744</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$170,300</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$77,556</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>587.90%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$1,001,193</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$72</b>	<b>\$5</b>	<b>\$</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12**

County: **COOK**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,558,987**

Equalized Assessed Valuation:

**\$268,308,220**

Population:

**8,750**

Employees:

Full Time:

**4**

Part Time:

**55**

Salaries Paid:

**\$366,066**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$87,598</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$884,415</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$808,440</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$75,975</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>20.23%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$163,573</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$1,032,257</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$435,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$50</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12**

County: **DUPAGE**

Fiscal Year End:

**5/31/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$25,560**

Equalized Assessed Valuation:

**\$57,743,311**

Population:

**1,031**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$25,981</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$53,600</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$22,292</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$31,308</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>256.99%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$57,289</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Buffalo Grove Park District

**Unit Code:** 016/100/12 **County:** COOK

**Fiscal Year End:** 4/30/2006

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$25,883,628

**Equalized Assessed Valuation:** \$1,594,385,941

**Population:** 43,100

**Employees:**

**Full Time:** 43

**Part Time:** 632

**Salaries Paid:** \$3,950,652

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,779,255	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$64	\$66	\$35
Revenue Collected During FY 06:	\$9,284,653	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$8,559,188	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$215	\$178	\$140
Per Capita Expenditures:	\$199	\$169	\$133
Revenues over (under) Expenditures:	\$725,465	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,275,174	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$76	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,901,426	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,284,584	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$19,935,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$463</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.13%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>-\$130,086</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>-\$3</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$3,940,910</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$3,719,210</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$91</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$221,700</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>15.58%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$579,555</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$13</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12**

County: **COOK**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,851,360**

Equalized Assessed Valuation:

**\$428,201,646**

Population:

**23,000**

Employees:

Full Time:

**8**

Part Time:

**100**

Salaries Paid:

**\$654,789**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$1,382,807</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$60</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,572,983</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,472,336</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$100,647</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>100.76%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$1,483,454</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$64</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$4,350,237</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$2,420,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$105</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.57%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,852**

Equalized Assessed Valuation: **\$71,241,185**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$10,185**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$33,146</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$34,296</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$35,406</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$1,110</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>90.48%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$32,036</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$3,808,228**

Equalized Assessed Valuation:

**\$646,916,750**

Population:

**7,200**

Employees:

Full Time:

**4**

Part Time:

**80**

Salaries Paid:

**\$622,631**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$683,927</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$95</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,536,548</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,487,877</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$213</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$48,671</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>49.24%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$732,598</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$102</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$2,174,935</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,520,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$489</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.54%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12**

County: **MCDONOUGH**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$98,073**

Equalized Assessed Valuation:

**\$15,845,999**

Population:

**3,800**

Employees:

Full Time:

Part Time:

**2**

Salaries Paid:

**\$32,085**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$84,472</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$124,122</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$130,498</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$33</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$6,376</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>59.84%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$78,096</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$78,096</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12**

County: **DUPAGE**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$1,543,924**

Equalized Assessed Valuation:

**\$257,104,299**

Population:

**10,000**

Employees:

Full Time:

**7**

Part Time:

**8**

Salaries Paid:

**\$542,231**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>-\$16,474</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>-\$2</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,039,720</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,039,470</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$104</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$250</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-1.56%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$16,224</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$851,649</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$2,310,500</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$231</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12**

County: **OGLE**

Fiscal Year End:

**6/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$919,603**

Equalized Assessed Valuation:

**\$139,978,923**

Population:

**8,000**

Employees:

Full Time:

**5**

Part Time:

**40**

Salaries Paid:

**\$389,220**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$431,831</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$739,706</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$700,719</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$92</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$88</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$38,987</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>67.55%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$473,341</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$59</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$473,341</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$500,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$63</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.15%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Calumet Memorial Park District

**Unit Code:** 016/110/12 **County:** COOK

**Fiscal Year End:** 3/31/2006

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$4,386,288

**Equalized Assessed Valuation:** \$577,016,109

**Population:** 44,000

**Employees:**

**Full Time:** 18

**Part Time:** 110

**Salaries Paid:** \$936,948

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$352,661	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$8	\$66	\$35
Revenue Collected During FY 06:	\$2,011,470	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,888,375	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$46	\$178	\$140
Per Capita Expenditures:	\$43	\$169	\$133
Revenues over (under) Expenditures:	\$123,095	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	25.19%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$475,756	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$11	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,277,017	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,520,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$35</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12**

County: **FULTON**

Fiscal Year End:

**6/30/2006**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$2,342,764**

Equalized Assessed Valuation:

**\$116,374,495**

Population:

**13,500**

Employees:

Full Time:

**9**

Part Time:

**70**

Salaries Paid:

**\$565,046**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$564,301</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,330,906</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,393,510</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$99</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$103</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>-\$62,604</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>36.06%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>\$502,565</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$47,726</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$502,565</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$2,710,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$201</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>2.33%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: **Carbondale Park District**Unit Code: **039/010/12** County: **JACKSON**Fiscal Year End: **6/30/2006**Accounting Method: **Modified Accrual**Appropriation or Budget: **\$3,464,978**Equalized Assessed Valuation: **\$228,908,584**Population: **25,000**

Employees:

Full Time: **22**Part Time: **116**Salaries Paid: **\$1,045,514**

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$766,592</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$2,121,557</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$3,346,869</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$85</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$134</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>-\$1,225,312</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-3.86%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$129,093</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>-\$5</b>	<b>\$67</b>	<b>\$44</b>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$25,414</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>-\$102,720</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$4,190,703</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$168</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.18%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Carlville Park District**

Unit Code: **056/010/12**

County: **MACOUPIN**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$533,500**

Equalized Assessed Valuation:

**\$52,299,388**

Population:

**5,000**

Employees:

Full Time:

**2**

Part Time:

**4**

Salaries Paid:

**\$78,497**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$23,570</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$230,282</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$214,853</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$15,429</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>18.15%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$38,999</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$38,999</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$77,500</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$16</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Carol Stream Park District

Unit Code: 022/050/12 County: DUPAGE

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,557,049

Equalized Assessed Valuation: \$1,433,927,972

Population: 47,250

Employees:

Full Time: 38

Part Time: 348

Salaries Paid: \$2,951,461

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,290,006	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$27	\$66	\$35
Revenue Collected During FY 06:	\$6,204,687	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,961,756	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$131	\$178	\$140
Per Capita Expenditures:	\$126	\$169	\$133
Revenues over (under) Expenditures:	\$242,931	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	24.85%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,481,482	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$31	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,165,846	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,881,288	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$17,545,415</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$371</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>1.22%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,400**

Equalized Assessed Valuation: **\$11,424,861**

Population: **2,268**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$2,352**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$64,167</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$31,853</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$27,198</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$4,655</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>253.04%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$68,822</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$30</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12

County: HANCOCK

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$191,390

Equalized Assessed Valuation:

\$23,841,213

Population:

2,800

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$37,924

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$23,032	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$8	\$52	\$18
Revenue Collected During FY 06:	\$94,108	\$208,320	\$122,676
Expenditures During FY 06:	\$127,949	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$46	\$68	\$36
Revenues over (under) Expenditures:	-\$33,841	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	4.84%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$6,191	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$6,191	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$255,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$91</b>	\$51	\$
General Obligation Debt over EAV:	<b>1.07%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Cary Park District

**Unit Code:** 063/005/12

**County:** MCHENRY

**Fiscal Year End:**

4/30/2006

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$11,519,500

**Equalized Assessed Valuation:**

\$668,268,537

**Population:**

26,000

**Employees:**

**Full Time:**

20

**Part Time:**

208

**Salaries Paid:**

\$1,470,007

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,374,840	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$130	\$66	\$35
Revenue Collected During FY 06:	\$4,316,792	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,212,074	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$166	\$178	\$140
Per Capita Expenditures:	\$124	\$169	\$133
Revenues over (under) Expenditures:	\$1,104,718	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	124.57%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,001,289	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$154	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,080,781	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$948,072	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$20,749,050</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$798</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>-\$136,107</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>-\$5</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,789,845</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,612,014</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$177,831</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>2.10%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$33,779</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$1</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$699,192

Equalized Assessed Valuation: \$101,279,953

Population: 3,400

Employees:

Full Time: 9

Part Time:

Salaries Paid: \$206,990

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$433,201	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$127	\$52	\$18
Revenue Collected During FY 06:	\$340,900	\$208,320	\$122,676
Expenditures During FY 06:	\$393,756	\$210,288	\$127,465
Per Capita Revenue:	\$100	\$72	\$37
Per Capita Expenditures:	\$116	\$68	\$36
Revenues over (under) Expenditures:	-\$52,856	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-123.44%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$486,057	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$143	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$1,125,189	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$550,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$162</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.54%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

**Unit Name:** Champaign Park District

**Unit Code:** 010/010/12 **County:** CHAMPAIGN

**Fiscal Year End:** 4/30/2006

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$19,103,925

**Equalized Assessed Valuation:** \$1,191,143,418

**Population:** 69,305

**Employees:**

**Full Time:** 70

**Part Time:** 135

**Salaries Paid:** \$3,905,018

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,066,271	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$88	\$66	\$35
Revenue Collected During FY 06:	\$9,133,424	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,692,074	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$132	\$178	\$140
Per Capita Expenditures:	\$111	\$169	\$133
Revenues over (under) Expenditures:	\$1,441,350	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	96.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$7,392,621	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$107	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,330,339	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,965,709	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$8,101,912</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$117</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.08%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$819,794</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$12</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$197,436</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$198,724</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,288</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>411.88%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$818,506</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$12</b>	<b>\$48</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Channahon Park District

Unit Code: 099/015/12

County: WILL

Fiscal Year End:

12/31/2006

Accounting Method:

Combination

Appropriation or Budget:

\$8,724,754

Equalized Assessed Valuation:

\$511,773,217

Population:

16,000

Employees:

Full Time:

23

Part Time:

281

Salaries Paid:

\$1,836,436

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$162,066	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$1,969,172	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,083,693	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$123	\$178	\$140
Per Capita Expenditures:	\$130	\$169	\$133
Revenues over (under) Expenditures:	-\$114,521	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	16.45%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$342,697	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$21	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$19,519	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$70,772	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$10,888,000</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$681</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>2.00%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$238,041</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$15</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,749,685</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,639,225</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$109</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$102</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$110,460</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>13.70%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$224,539</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$14</b>	<b>\$48</b>	<b>\$</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$272,400**

Equalized Assessed Valuation: **\$191,217,995**

Population: **22,901**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$49,002**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$301,705</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$186,826</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$146,877</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$8</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$39,949</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>232.61%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$341,654</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$62,933</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$278,721</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12**

County: **MCLEAN**

Fiscal Year End:

**12/31/2006**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$52,824**

Equalized Assessed Valuation:

**\$25,775,867**

Population:

**2,400**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$12,624</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$40,559</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$50,429</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>-\$9,870</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>5.46%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$2,754</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,754</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Chestnut-Beason Park District**

Unit Code: **054/015/12** County: **LOGAN**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,500**

Equalized Assessed Valuation: **\$24,500**

Population: **650**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$6,050**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>\$27,441</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$21,893</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$19,861</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$2,032</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>148.40%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$29,473</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,623,802**

Equalized Assessed Valuation: **\$297,947,866**

Population: **15,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$589,469**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	<b>-\$101,712</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>-\$7</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,213,220</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,161,274</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$81</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$51,946</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-4.29%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$49,766</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>-\$3</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$1,414,718</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$3,898,036</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$260</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.10%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12

County: HANCOCK

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$44,652

Equalized Assessed Valuation:

\$6,030,542

Population:

625

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$13,333

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$18,315	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$44,485	\$208,320	\$122,676
Expenditures During FY 06:	\$52,865	\$210,288	\$127,465
Per Capita Revenue:	\$71	\$72	\$37
Per Capita Expenditures:	\$85	\$68	\$36
Revenues over (under) Expenditures:	-\$8,380	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	18.79%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,935	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$16	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$21,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$34</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Chillicothe Park District

Unit Code: 072/010/12

County: PEORIA

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,131,877

Equalized Assessed Valuation:

\$191,566,948

Population:

5,800

Employees:

Full Time:

2

Part Time:

33

Salaries Paid:

\$93,790

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,783,489	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$307	\$52	\$18
Revenue Collected During FY 06:	\$306,733	\$208,320	\$122,676
Expenditures During FY 06:	\$816,296	\$210,288	\$127,465
Per Capita Revenue:	\$53	\$72	\$37
Per Capita Expenditures:	\$141	\$68	\$36
Revenues over (under) Expenditures:	-\$509,563	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	216.96%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$1,771,027	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$305	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$20,000	\$25,508	\$
Total Unrestricted Net Assets:	\$670,729	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,995,000</b>	\$211,143	\$
Per Capita Debt:	<b>\$344</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.26%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,783,715**

Equalized Assessed Valuation: **\$430,115,043**

Population: **8,047**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$594,112**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>-\$11,890</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,550,579</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,508,249</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$193</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$187</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>\$42,330</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-0.10%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$1,564</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$1,244,527</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,815,900</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$226</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	<b>\$1,484,083</b>	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	<b>\$42</b>	\$
Revenue Collected During FY 06:	\$	<b>\$695,165</b>	\$
Expenditures During FY 06:	\$	<b>\$712,913</b>	\$
Per Capita Revenue:	\$	<b>\$21</b>	\$
Per Capita Expenditures:	\$	<b>\$22</b>	\$
Operating Income (loss):	\$	<b>-\$17,748</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	\$	<b>\$1,693,147</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$48</b>	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Clark County Park District

Unit Code: 012/020/12 County: CLARK

Fiscal Year End: 3/31/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,061,598

Equalized Assessed Valuation: \$114,492,822

Population: 12,832

Employees:

Full Time: 5

Part Time: 20

Salaries Paid: \$240,385

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$555,553	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$43	\$52	\$18
Revenue Collected During FY 06:	\$612,771	\$208,320	\$122,676
Expenditures During FY 06:	\$561,396	\$210,288	\$127,465
Per Capita Revenue:	\$48	\$72	\$37
Per Capita Expenditures:	\$44	\$68	\$36
Revenues over (under) Expenditures:	\$51,375	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	108.11%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$606,928	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$47	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$606,930	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12**

County: **MADISON**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Combination**

Appropriation or Budget:

**\$10,870,735**

Equalized Assessed Valuation:

**\$492,234,076**

Population:

**32,954**

Employees:

Full Time:

**7**

Part Time:

**193**

Salaries Paid:

**\$734,029**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$48,028</b>	<b>\$1,735,628</b>	<b>\$841,235</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 06:	<b>\$1,535,303</b>	<b>\$5,269,514</b>	<b>\$3,029,366</b>
Expenditures During FY 06:	<b>\$1,629,044</b>	<b>\$4,966,372</b>	<b>\$3,208,484</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$178</b>	<b>\$140</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$169</b>	<b>\$133</b>
Revenues over (under) Expenditures:	<b>-\$93,741</b>	<b>\$303,142</b>	<b>\$177,767</b>
Ratio of Fund Balance to Expenditures:	<b>-2.81%</b>	<b>40.32%</b>	<b>34.89%</b>
Ending Fund Balance for FY 06:	<b>-\$45,713</b>	<b>\$1,911,993</b>	<b>\$986,551</b>
Per Capita Ending Fund Balance:	<b>-\$1</b>	<b>\$67</b>	<b>\$44</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$1,706</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$109,990</b>	<b>\$995,831</b>	<b>\$167,901</b>
Total Unrestricted Net Assets:	<b>\$507,101</b>	<b>\$3,385,672</b>	<b>\$1,638,811</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$10,980,000</b>	\$9,269,170	\$5,890,393
Per Capita Debt:	<b>\$333</b>	\$317	\$198
General Obligation Debt over EAV:	<b>0.20%</b>	0.59%	0.36%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Coloma Park District

Unit Code: 098/010/12

County: WHITESIDE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,109,100

Equalized Assessed Valuation:

\$96,615,289

Population:

9,800

Employees:

Full Time:

6

Part Time:

32

Salaries Paid:

\$285,766

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$682,975	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$70	\$52	\$18
Revenue Collected During FY 06:	\$544,390	\$208,320	\$122,676
Expenditures During FY 06:	\$570,593	\$210,288	\$127,465
Per Capita Revenue:	\$56	\$72	\$37
Per Capita Expenditures:	\$58	\$68	\$36
Revenues over (under) Expenditures:	-\$26,203	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	124.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$713,164	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$73	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$713,164	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$225,000</b>	<b>\$211,143</b>	<b>\$</b>
Per Capita Debt:	<b>\$23</b>	<b>\$51</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.15%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$37,259</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$</b>	<b>\$19,512</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$</b>	<b>\$22,697</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$3,185</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>2.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$</b>	<b>\$36,820</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Colona Park District

Unit Code: 037/040/12

County: HENRY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$57,450

Equalized Assessed Valuation:

\$81,828,758

Population:

8,000

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$30,669

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$95,982	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$12	\$52	\$18
Revenue Collected During FY 06:	\$58,259	\$208,320	\$122,676
Expenditures During FY 06:	\$62,107	\$210,288	\$127,465
Per Capita Revenue:	\$7	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	-\$3,848	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	148.35%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$92,134	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Country Club Hills Park District

Unit Code: 016/180/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,016,919

Equalized Assessed Valuation: \$193,129,011

Population: 16,740

Employees:

Full Time: 12

Part Time: 50

Salaries Paid: \$240,503

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$2,060,304	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$123	\$66	\$35
Revenue Collected During FY 06:	\$1,165,263	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$687,105	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$70	\$178	\$140
Per Capita Expenditures:	\$41	\$169	\$133
Revenues over (under) Expenditures:	\$478,158	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-230.26%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$1,582,146	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$95	\$67	\$44

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$2,809,202	\$3,385,672	\$1,638,811



## FISCAL YEAR 2006

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$5,295,620</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$316</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>2.74%</b>	<b>0.59%</b>	<b>0.36%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>-\$37,383</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>-\$2</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$6,000</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$48,020</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>-\$42,020</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-553.68%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>-\$265,875</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>-\$16</b>	<b>\$48</b>	<b>\$</b>



# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,113**

Equalized Assessed Valuation: **\$15,226,000**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$16,814</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$20,608</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$14,338</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$6,270</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>161.00%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$23,084</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$23,084</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Crete Park District**

Unit Code: **099/020/12**

County: **WILL**

Fiscal Year End:

**4/30/2006**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$2,515,600**

Equalized Assessed Valuation:

**\$164,269,127**

Population:

**7,712**

Employees:

Full Time:

**6**

Part Time:

**56**

Salaries Paid:

**\$381,172**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	<b>\$93,474</b>	<b>\$121,580</b>	<b>\$53,181</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$52</b>	<b>\$18</b>
Revenue Collected During FY 06:	<b>\$779,801</b>	<b>\$208,320</b>	<b>\$122,676</b>
Expenditures During FY 06:	<b>\$754,546</b>	<b>\$210,288</b>	<b>\$127,465</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$72</b>	<b>\$37</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$68</b>	<b>\$36</b>
Revenues over (under) Expenditures:	<b>\$25,255</b>	<b>-\$1,968</b>	<b>\$1,533</b>
Ratio of Fund Balance to Expenditures:	<b>15.74%</b>	<b>85.84%</b>	<b>51.18%</b>
Ending Fund Balance for FY 06:	<b>\$118,729</b>	<b>\$123,180</b>	<b>\$51,079</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$58</b>	<b>\$19</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$5,236</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$23,364</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$25,508</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$113,432</b>	<b>\$140,001</b>	<b>\$</b>

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$1,361,210</b>	\$211,143	\$
Per Capita Debt:	<b>\$177</b>	\$51	\$
General Obligation Debt over EAV:	<b>0.50%</b>	0.15%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

## FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

## Local Government Profile

Unit Name: Crystal Lake Park District

Unit Code: 063/010/12 County: MCHENRY

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,462,125

Equalized Assessed Valuation: \$1,591,980,933

Population: 55,000

Employees:

Full Time: 70

Part Time: 530

Salaries Paid: \$4,326,749

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$2,295,800	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$42	\$66	\$35
Revenue Collected During FY 06:	\$7,980,398	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,154,982	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$145	\$178	\$140
Per Capita Expenditures:	\$130	\$169	\$133
Revenues over (under) Expenditures:	\$825,416	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	43.62%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,121,216	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$57	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$9,086,318	\$3,385,672	\$1,638,811

# FISCAL YEAR 2006

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	<b>\$10,271,245</b>	<b>\$9,269,170</b>	<b>\$5,890,393</b>
Per Capita Debt:	<b>\$187</b>	<b>\$317</b>	<b>\$198</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.59%</b>	<b>0.36%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	<b>\$2,916,080</b>	<b>\$1,484,083</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 06:	<b>\$53</b>	<b>\$42</b>	<b>\$</b>
Revenue Collected During FY 06:	<b>\$1,703,271</b>	<b>\$695,165</b>	<b>\$</b>
Expenditures During FY 06:	<b>\$1,567,551</b>	<b>\$712,913</b>	<b>\$</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$21</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
Operating Income (loss):	<b>\$135,720</b>	<b>-\$17,748</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>194.69%</b>	<b>109.22%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 06:	<b>\$3,051,800</b>	<b>\$1,693,147</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$55</b>	<b>\$48</b>	<b>\$</b>